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State of Idaho

Legislative Services Office

## Management Report

A communication to the Joint Finance-Appropriations Committee

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# IDAHO BOARD OF NURSING

FY 2008, 2009, AND 2010

Report IC42610  
Date Issued: July 8, 2011

*Serving Idaho's Citizen Legislature*



Idaho Legislative Services Office  
Legislative Audits Division

Don H. Berg, Manager

## IDAHO BOARD OF NURSING

### SUMMARY

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#### PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho Board of Nursing covering the fiscal years ended June 30, 2008, 2009, and 2010. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion, but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

#### CONCLUSION

We did not identify any significant conditions or weaknesses in the general administrative and accounting controls of the Board.

#### FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report.

#### PRIOR FINDINGS AND RECOMMENDATIONS

There were no findings and recommendations in the prior report.

#### AGENCY RESPONSE

The Board has reviewed this report and is in general agreement with its contents.

#### FINANCIAL INFORMATION

The following financial data is for informational purposes only.

#### IDAHO BOARD OF NURSING – FISCAL YEAR 2010

Fund	Fund Name	Beginning Cash	Receipts/ Transfers	Disbursements/ Transfers	Ending Cash
0229	State Regulatory Funds	\$1,115,680	\$1,259,807	\$967,389	\$1,408,098
	TOTAL	\$1,115,680	\$1,259,807	\$967,389	\$1,408,098

**OTHER INFORMATION**

We discussed other issues which, if changed, would improve internal control, compliance, and efficiency.

This report is intended solely for the information and use of the State of Idaho and the Idaho Board of Nursing and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the executive director, Sandra Evans, and her staff.

**ASSIGNED STAFF**

Chris Farnsworth, CPA, Managing Auditor

Mark Schoenfeld, Staff Auditor

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## AGENCY RESPONSE

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## Board of Nursing – State of Idaho

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June 21, 2011

Chris Farnsworth, CPA, Managing Auditor  
Legislative Services Office  
PO Box 83720  
Boise, ID 83720-0054

Dear Mr. Farnsworth:

I have reviewed the report prepared by your office indicating findings of the external review of general administrative procedures and accounting controls of the Board of Nursing for fiscal years 2008, 2009 and 2010.

The staff of the Board of Nursing appreciates the efficiency and professionalism with which staff auditor Mark Schoenfeld conducted the review of this agency. Throughout the course of his work, Mr. Schoenfeld remained mindful of the daily workload of staff involved in the review. He kept interruptions of staff to a minimum and readily accommodated any previously scheduled activities.

Mr. Schoenfeld was diligent in acquiring an understanding of the day-to-day operations of the Board of Nursing. He consistently sought clarification in order to accurately assess the agency's financial operations and adherence to accepted management and control procedures. It was a pleasure working with Mr. Schoenfeld during the conduct of this very thorough review.

On behalf of the staff and members of the Board, thank you for the efforts of your agency and for the report of findings as well as accompanying recommendations for continued improvement of the fiscal operations and controls of the Board of Nursing.

Sincerely,

SANDRA EVANS, MAEd, RN  
Executive Director

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# APPENDIX

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## **HISTORY**

The Board of Nursing was created as an autonomous agency of State government by the 1951 Idaho Legislative Session, Chapter 76, 1952 Session Laws. This act was repealed and recodified by the 1977 Legislative Session, Chapter 132, 1977 Session Laws. On July 1, 1974, the Board became one of the agencies under the Division of Self-Governing Agencies.

## **STATUTORY AUTHORITY**

Authority for the establishment and operation of the Board is contained in Idaho Code, Title 54, Sections 54-1401 through 54-1418.

## **PURPOSE**

The purpose of the Board is to safeguard the health, safety, and welfare of the citizens of Idaho. To carry out this purpose, the law gives the Board the power and duties necessary and incidental to the regulation of nursing licensure, practice, and education in the State of Idaho.

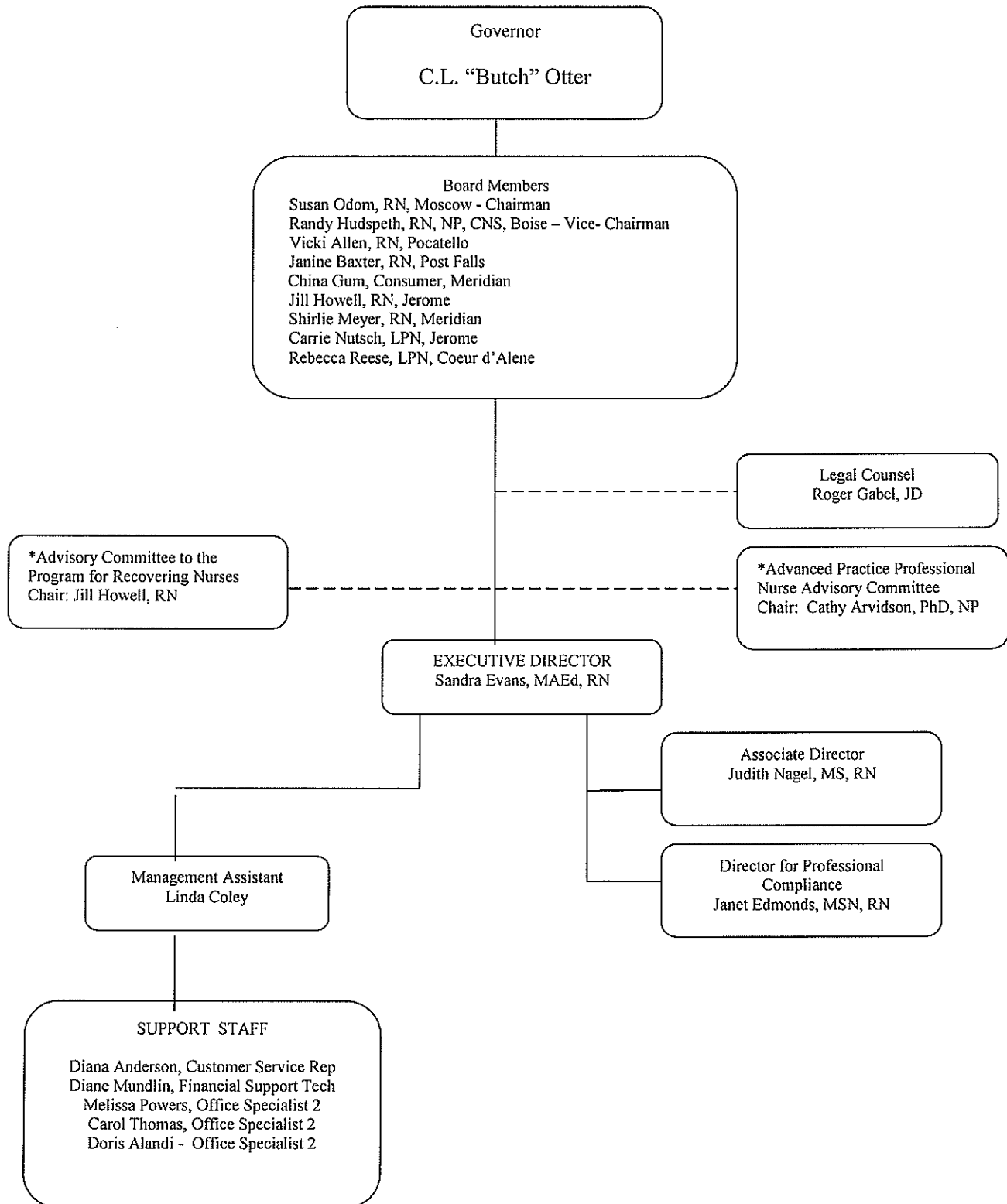
## **ORGANIZATION**

The Board of Nursing comprises nine members who are appointed by the Governor to four-year terms. Five Board members are licensed professional nurses, one is a licensed advanced practical nurse, two are licensed practical nurses, and one member is selected from the general public. To carry out its duties, the Board employs an executive director, an associate director, a director for professional compliance (investigator), a management assistant, and five staff employees.

## **FUNDING**

The Board is a self-supporting, self-policing, and self-regulating entity. Its largest source of revenue is the biennial renewal of licenses for professional and practical nurses. Other sources include license fees resulting from examinations, endorsements, or reinstatements; the sale of printed materials; and fines. All money is deposited through the State Treasurer's Office into the Board of Nursing Fund. The Board makes expenditures from this fund for the performance of its duties.

# ORGANIZATIONAL CHART BOARD OF NURSING



\* Appointed by Board  
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